



Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0025

48858

IRS USE ONLY

SB Y

20221-015-14300-1

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201105 CP:

For assistance, call:
1-800-829-8374

Notice Number: CP14
Date: February 14, 2011

Taxpayer Identification Number: [REDACTED]**Tax Form:** 1040**Tax Year:** December 31, 2009

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[REDACTED]

JAMES D PIERON JR
[REDACTED] CHURCHILL BLVD
[REDACTED] MI PLEASANT MI 48858-9100

Amount You Owe as of March 1, 2011

\$166,584.07

000890

According to our records, you have an amount due on your income tax. Please compare your tax return against the figures below. If you've already paid your tax in full or arranged for an installment agreement, please disregard this notice.

Your 2009 Tax Record	
Description	On Your Return
Total Tax On Return	\$125,490.00
Less:	
Tax Withheld	\$0.00
Estimated Payments	\$0.00
Other Credits	\$0.00
Other Payments	\$0.00
Total Payments & Credits	\$0.00
Underpaid Tax	\$125,490.00
Penalty	\$36,259.39
Interest	\$4,834.68
Total Amount You Owe	\$166,584.07

If we receive your payment by March 1, 2011, we will not charge additional penalty and interest.

If you agree please:

- Make the check payable to "United States Treasury."
- Write your Taxpayer Identification Number on your check.
- Use the enclosed envelope.
- Include the tear off stub at the end of this notice and make sure the IRS address shows through the window.

If you disagree please:

- Call the customer service number above.
- Have your Taxpayer Identification Number available.
- If you wish to discuss a payment that you made by check, have the information from the front and back of your cancelled check available.

**GOVERNMENT
EXHIBIT
93**

Philadelphia Service Center

368-96-2111

Tax Period: December 31, 2009

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$36,259.39

000890

01 Penalty for Filing Return Late \$28,235.25

We charged a penalty because you filed your return late. We use the number of months the return is late to determine the penalty. If you filed more than 60 days late, the minimum penalty may apply. The minimum penalty is the lesser of \$100 or 100% of the tax due, for returns due before 12/31/2008. For returns due after 12/31/2008, the minimum penalty is the lesser of \$135 or 100% of the tax due. If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future, you should file your returns by the return due date.

(Internal Revenue Code section 6651)

The table below shows how we figured your penalty. We multiplied the number of months times the monthly rate times the principal.

Date	No. Months	Rate/Month	Principal	Penalty
11/15/2010	05	4.50%	125,490.00	28,235.25
Total Penalty:				28,235.25

02 Penalty for Not Paying a Proper Estimated Tax for Individuals, Estates, and Trusts \$3,004.54

We charged a penalty because you did not pay a proper quarterly estimate of your tax. For more information, see Instructions for Form 2210 or Publication 505, Tax Withholding and Estimated Tax.

(Internal Revenue Code section 6654)

The table below shows how we figured your penalty. We multiplied the number of days times the factor times the principal.

From Date	To Date	Days	Rate	Factor	Principal	Penalty
04/15/2009	06/15/2009	61	4.0%	0.00010959	28235.25	188.75
06/15/2009	09/15/2009	92	4.0%	0.00010959	56470.50	569.35
09/15/2009	09/30/2009	15	4.0%	0.00010959	84705.75	139.24
09/30/2009	12/31/2009	92	4.0%	0.00010959	84705.75	854.02
12/31/2009	01/15/2010	15	4.0%	0.00010959	84705.75	139.24
01/15/2010	04/15/2010	90	4.0%	0.00010959	112941.00	1113.94
Total Penalty is:						3004.54

Philadelphia Service Center

368-96-2111

Tax Period:

December 31, 2009

The table below shows how we figured your interest. We multiplied the factor times the principal.

From Date	To Date	Days	Rate	Factor	Principal	Interest
04/15/2010	06/15/2010	61	4.0%	0.006706957	125490.00	841.66
06/15/2010	06/30/2010	15	4.0%	0.001645097	154566.91	254.28
06/30/2010	12/31/2010	184	4.0%	0.020367931	154821.19	3153.39
12/31/2010	02/14/2011	45	3.0%	0.003705326	157974.58	585.35
Total Interest:						4834.68



* Additional Interest Charges

000890 If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Philadelphia Service Center

368-96-2111

Tax Period: December 31, 2009



CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY. DO NOT USE IF YOU ARE MAKING A PAYMENT.

000890

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

**CUT HERE**

Return this voucher with your inquiry or correspondence.

Your Telephone Number: Best Time to Call:
 () _____ AM PM
 844,731 836,598 0

 Correspondence enclosed:

- Write your Taxpayer Identification Number, tax period and tax form number on your inquiry or correspondence

SB 201105 010207 20221-015-14300-1

14 Internal Revenue Service
Philadelphia, PA 19255-0025

JAMES D PIERON JR
[REDACTED] CHURCHILL BLVD
MT PLEASANT MI 48858-9100



[REDACTED] HP PIER 30 0 200912 670 00016658407

**CUT HERE**

Return this voucher with your payment or correspondence.

Your Telephone Number: Best Time to Call:
 () _____ AM PM
 844,731 836,598 0

Amount you owe: \$166,584.07 **Amount enclosed: \$**

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

 Correspondence enclosed

SB 201105 010207 20221-015-14300-1

14 Internal Revenue Service
Kansas City, MO 64999-0202

JAMES D PIERON JR
[REDACTED] CHURCHILL BLVD
MT PLEASANT MI 48858-9100



[REDACTED] HP PIER 30 0 200912 670 00016658407